

House Bill 1454

By: Representatives Benfield of the 85th, Crawford of the 127th, and Harbin of the 118th

A BILL TO BE ENTITLED

AN ACT

1 To amend Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to
2 income taxes, so as to provide that Georgia taxable net income of an individual taxpayer shall
3 not include certain compensation for wrongful conviction; to provide an effective date; to
4 provide for applicability; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to income taxes,
8 is amended in subsection (a) of Code Section 48-7-27, relating to computation of taxable net
9 income of individuals, by striking "and" at the end of paragraph (14), by striking the period
10 at the end of paragraph (15) and inserting in its place "; and", and by adding a new paragraph
11 immediately following paragraph (15) to be designated paragraph (16) to read as follows:

12 "(16) Any amount received by the taxpayer from the state during the taxable year as
13 compensation for wrongful conviction of a crime."

14 **SECTION 2.**

15 This Act shall become effective upon its approval by the Governor or upon its becoming law
16 without such approval and shall be applicable to all taxable years beginning on or after
17 January 1, 2007.

18 **SECTION 3.**

19 All laws and parts of laws in conflict with this Act are repealed.